

GDOE Education Financial Supervisory Commission

August 29, 2025

Mr. Angel R. Sablan
Chairman
Guam Education Board
P.O. Box DE
Hagåtña, Guam 96932

RE: Declaration of Financial Status Designation

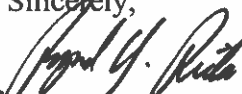
Dear Chairman Sablan,

Please find herein the April (revised), May, and June 2025 Declaration of Financial Status Designation (FSD) by the GDOE Education Financial Supervisory Commission (EFSC).

Be advised that the Declaration of FSD for the month of April is revised to update and correct the financial data that was previously reported by the EFSC in its June 3, 2025 transmittal to the Guam Education Board. The attached revised Declaration of FSD for April was approved by the EFSC in its monthly meeting on June 3, 2025.

Should you have any questions or concerns please do not hesitate to contact me at (671) 475-9412.

Sincerely,


Lester L. Carlson, Jr.

Chair
GDOE Education Financial Supervisory Commission

Cc: EFSC Members:

Stephen Guerrero, Vice-Chair, Director – Office of Finance and Budget
Benjamin J. Cruz, Member, Public Auditor
Edward Birn, Member, Director – Department of Administration
Carol Hinkle Sanchez, Member – Parent Representative

GDOE Education Financial Supervisory Commission

Authority: 17GCA, Article 1, Chapter 3, §3133 creates the Guam Department of Education Financial Supervisory Commission (EFSC) as an independent body to assist the GDOE and the Guam Education Board (GEB) with the task of monitoring and managing all public education financial resources. The EFSC's primary role is to monitor the financial health of the GDOE by developing and supervising a financial status designation of GDOE finances.

Declaration of Financial Status Designation

Fiscal Year-to-Date: 10/1/2024 to 4/30/2025

The GDOE Education Financial Supervisory Commission pursuant to Article 1, Chapter 3, §3133(c)(6) of Title 17, Guam Code Annotated hereby issues a **CODE C – Watch** indicating that the Guam Department of Education (GDOE) has a negative variance report exceeding two percent (2%) of the approved budget amount when combining year-to-date actual and annualized projections at the time of reporting for budgetary object categories:

N/A

Month of April 2025

The GDOE Education Financial Supervisory Commission pursuant to Article 1, Chapter 3, §3133(c)(6) of Title 17, Guam Code Annotated hereby issues a **CODE B – Warning** indicating that the GDOE has a negative variance report exceeding ten percent (10%) of the year-to-date budgeted amount in an expense category or five percent (5%) in aggregate at the time of reporting for budgetary object categories:

361 Power

362 Water

Required Action

CODE C - Watch. The Superintendent of Education, in conjunction with the Deputy Superintendent of Finance, shall submit a Corrective Financial Recovery Plan to eliminate Watch conditions within twenty (20) working days of an EFSC-issued Watch to the GEB. The GEB shall review, modify, and approve by resolution the corrective Financial Recovery Plan and submit it to the EFSC within fifteen (15) working days of receipt from the Superintendent of Education.

CODE B - Warning. The Superintendent of Education, in conjunction with the Deputy Superintendent of Finance, shall submit an explanation of variance within five (5) working days of an EFSC Warning to the GEB and EFSC that explains each expenditure category above the approved budget amount as outlined in the Fiscal Year 2019 twelve (12)-month Expenditure Operations Plan.

The designations declared as defined in Article 1, Chapter 3, §3133(d) of Title 17, Guam Code Annotated were unanimously assigned on August 23, 2018. Accordingly, on behalf of the EFSC, this report is hereby submitted and filed with the **Guam Education Board Members, GDOE Superintendent, GDOE Deputy Superintendent of Finance, I Maga'hagan Guåhan, the Speaker of I Liheslaturan Guåhan, and Members of the EFSC.**

GDOE Education Financial Supervisory Commission

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Declaration of Financial Status Designation

Fiscal Year-to-Date: 10/1/2024 to 5/31/2025

The GDOE Education Financial Supervisory Commission pursuant to Article 1, Chapter 3, §3133(c)(6) of Title 17, Guam Code Annotated hereby issues a **CODE C – Watch** indicating that the Guam Department of Education (GDOE) has a negative variance report exceeding two percent (2%) of the approved budget amount when combining year-to-date actual and annualized projections at the time of reporting for budgetary object categories:

N/A

Month of May 2025

The GDOE Education Financial Supervisory Commission pursuant to Article 1, Chapter 3, §3133(c)(6) of Title 17, Guam Code Annotated hereby issues a **CODE B – Warning** indicating that the GDOE has a negative variance report exceeding ten percent (10%) of the year-to-date budgeted amount in an expense category or five percent (5%) in aggregate at the time of reporting for budgetary object categories:

N/A

Required Action

CODE C - Watch. The Superintendent of Education, in conjunction with the Deputy Superintendent of Finance, shall submit a Corrective Financial Recovery Plan to eliminate Watch conditions within twenty (20) working days of an EFSC-issued Watch to the GEB. The GEB shall review, modify, and approve by resolution the corrective Financial Recovery Plan and submit it to the EFSC within fifteen (15) working days of receipt from the Superintendent of Education.

CODE B - Warning. The Superintendent of Education, in conjunction with the Deputy Superintendent of Finance, shall submit an explanation of variance within five (5) working days of an EFSC Warning to the GEB and EFSC that explains each expenditure category above the approved budget amount as outlined in the Fiscal Year 2019 twelve (12)-month Expenditure Operations Plan.

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GDOE Education Financial Supervisory Commission

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Declaration of Financial Status Designation

Fiscal Year-to-Date: 10/1/2024 to 6/30/2025

The GDOE Education Financial Supervisory Commission pursuant to Article 1, Chapter 3, §3133(c)(6) of Title 17, Guam Code Annotated hereby issues a **CODE C – Watch** indicating that the Guam Department of Education (GDOE) has a negative variance report exceeding two percent (2%) of the approved budget amount when combining year-to-date actual and annualized projections at the time of reporting for budgetary object categories:

N/A

Month of June 2025

The GDOE Education Financial Supervisory Commission pursuant to Article 1, Chapter 3, §3133(c)(6) of Title 17, Guam Code Annotated hereby issues a **CODE B – Warning** indicating that the GDOE has a negative variance report exceeding ten percent (10%) of the year-to-date budgeted amount in an expense category or five percent (5%) in aggregate at the time of reporting for budgetary object categories:

230 Contract
240 Supplies
361 Power
362 Water

Required Action

CODE C - Watch. The Superintendent of Education, in conjunction with the Deputy Superintendent of Finance, shall submit a Corrective Financial Recovery Plan to eliminate Watch conditions within twenty (20) working days of an EFSC-issued Watch to the GEB. The GEB shall review, modify, and approve by resolution the corrective Financial Recovery Plan and submit it to the EFSC within fifteen (15) working days of receipt from the Superintendent of Education.

CODE B - Warning. The Superintendent of Education, in conjunction with the Deputy Superintendent of Finance, shall submit an explanation of variance within five (5) working days of an EFSC Warning to the GEB and EFSC that explains each expenditure category above the approved budget amount as outlined in the Fiscal Year 2019 twelve (12)-month Expenditure Operations Plan.

The designations declared as defined in Article 1, Chapter 3, §3133(d) of Title 17, Guam Code Annotated were unanimously assigned on August 23, 2018. Accordingly, on behalf of the EFSC, this report is hereby submitted and filed with the **Guam Education Board Members, GDOE Superintendent, GDOE Deputy Superintendent of Finance, I Maga'hagan Guåhan, the Speaker of I Liheslaturan Guåhan, and Members of the EFSC.**

Education Financial Supervisory Commission Fiscal Year 2024
Financial Status Designation Reports

Department: Guam Department of Education
APRIL 2025 Consolidated Local Funds
Account No.: ALL

Budget Act(s): P.L. 37-42
YTD Exp.Date 4/30/2025

A	B	C	D	E	F	G	H	I	J
Account Code	Budget Act(s) Appropriations	Reserve	Allotments	GDOE YTD Expenditures	Manual Adjustment	Projected Remaining Expenditures	Projected Lapse/ (Shortfall)	CODE	Encumbrances
111 Salary	160,344,957	-	160,344,957	84,660,972	-	68,075,626	7,608,360	A-Stable	-
112 OT	78,817	-	78,817	75,408	-	-	3,409	A-Stable	-
113 Benefits	71,765,221	-	71,765,221	38,371,459	-	27,228,628	6,165,133	A-Stable	-
Total Personnel	232,188,995	-	232,188,995	123,107,839	-	95,304,254	13,776,902	A-Stable	-
220 Travel	-	-	-	-	-	-	-	A-Stable	-
230 Contract	2,044,088	-	2,044,088	343,960	-	1,700,128	-	A-Stable	3,720,929
233 Rent	-	-	-	-	-	-	-	A-Stable	-
240 Supplies	235,683	-	235,683	91,331	-	144,352	-	A-Stable	67,099
250 Equipment	779,642	-	779,642	4,678	-	774,964	-	A-Stable	671
270 Wkrs Comp	-	-	-	-	-	-	-	A-Stable	-
271 Drug Testing	-	-	-	-	-	-	-	A-Stable	-
290 Misc	200	-	200	90	-	110	-	A-Stable	-
361 Power	5,600,512	-	5,600,512	7,101,934	-	(1,501,422)	-	A-Stable	-
362 Water	2,397,990	-	2,397,990	2,061,902	-	336,088	-	A-Stable	-
363 Telephone	375,000	-	375,000	22,947	-	352,053	-	A-Stable	202,626
450 Cap. Outlay	4,650,895	-	4,650,895	4,650,895	-	-	-	A-Stable	-
888 Reserve	-	-	-	-	-	-	-	A-Stable	-
Total Operations	16,084,010	-	16,084,010	14,277,738	-	1,806,272	-	A-Stable	3,991,325
GRAND TOTAL	248,273,005	-	248,273,005	137,385,577	-	97,110,526	13,776,902	A-Stable	3,991,325

Account Code	Monthly Variance			CODE	Year-to-Date Variance			
	APR 2025 Operations BUDGET	APR 2025 ACTUALS	Variance		YTD Operations BUDGET	Year-to-Date ACTUALS	Variance	CODE
111 Salary	13,214,517	11,585,314	1,629,204	A-Stable	160,344,957	84,660,972	75,683,986	A-Stable
112 OT	4,917	2,639	2,278	A-Stable	78,817	75,408	3,409	A-Stable
113 Benefits	5,979,945	5,311,739	668,206	A-Stable	71,765,221	38,371,459	33,393,761	A-Stable
Total Personnel	19,199,379	16,899,691	2,299,688	A-Stable	232,188,995	123,107,839	109,081,156	A-Stable
220 Travel	-	-	-	A-Stable	-	-	-	A-Stable
230 Contract	235,475	82,215	153,260	A-Stable	2,044,088	343,960	1,700,128	A-Stable
233 Rent	-	-	-	A-Stable	-	-	-	A-Stable
240 Supplies	48,088	37,580	10,508	A-Stable	235,683	91,331	144,352	A-Stable
250 Equipment	75,215	689	74,526	A-Stable	779,642	4,678	774,964	A-Stable
270 Wkrs Comp	-	-	-	A-Stable	-	-	-	A-Stable
271 Drug Testing	-	-	-	A-Stable	-	-	-	A-Stable
290 Misc	-	-	-	A-Stable	200	90	110	A-Stable
361 Power	466,709	1,501,698	(1,034,989)	B-Warning	5,600,512	7,101,934	(1,501,422)	B-Warning
362 Water	186,291	606,142	(419,852)	B-Warning	2,397,990	2,061,902	336,088	A-Stable
363 Telephone	29,167	11,474	17,693	A-Stable	375,000	22,947	352,053	A-Stable
450 Cap. Outlay	121,000	121,000	-	A-Stable	4,650,895	4,650,895	-	A-Stable
888 Reserve	-	-	-	A-Stable	-	-	-	A-Stable
Total Operations	1,161,945	2,360,799	(1,198,854)	B-Warning	16,084,010	14,277,738	1,806,272	A-Stable
GRAND TOTAL	20,361,324	19,260,490	1,100,834	A-Stable	248,273,005	137,385,577	110,887,429	A-Stable

Notes:

[361] Budget for utilities exceeded

Definitions:

- A-Stable:** indicating that the GDOE has positive variance reports in all budgeted expense categories at the time of reporting.
- B-Warning:** indicating that the GDOE has a negative variance report exceeding ten percent (10%) of the year-to-date budgeted amount in an expense category or five percent (5%) in aggregate at the time of reporting for budgetary object categories.
- C-Watch:** indicating that the GDOE has a negative variance report exceeding two percent (2%) of the approved budget amount when combining year-to-date actual and annualized projections at the time of reporting for budgetary object categories.

Education Financial Supervisory Commission Fiscal Year 2024
Financial Status Designation Reports

Department: Guam Department of Education
APRIL 2025 General Fund
Account No.: 110, 120, 125 & 180

Budget Act(s): P.L. 37-42
YTD Exp.Date 4/30/2025

A	B	C	D	E	F	G	H	I	J
Account Code	Budget Act(s) Appropriations	Reserve	Allotments	GDOE YTD Expenditures	Manual Adjustment	Projected Remaining Expenditures	Projected Lapse/ (Shortfall)	CODE	Encumbrances
111 Salary	158,094,933	-	158,094,933	84,250,382	-	66,238,126	7,606,426	A-Stable	-
112 OT	78,817	-	78,817	75,408	-	-	3,409	A-Stable	-
113 Benefits	71,400,392	-	71,400,392	38,365,505	-	26,869,864	6,165,022	A-Stable	-
Total Personnel	229,574,142	-	229,574,142	122,691,295	-	93,107,990	13,774,857	A-Stable	-
220 Travel	-	-	-	-	-	-	-	A-Stable	-
230 Contract	559,935	-	559,935	268,781	-	291,154	-	A-Stable	3,624,894
233 Rent	-	-	-	-	-	-	-	A-Stable	-
240 Supplies	85,683	-	85,683	86,360	-	(677)	-	A-Stable	53,231
250 Equipment	4,700	-	4,700	4,678	-	22	-	A-Stable	671
270 Wkrs Comp	-	-	-	-	-	-	-	A-Stable	-
271 Drug Testing	-	-	-	-	-	-	-	A-Stable	-
290 Misc	200	-	200	90	-	110	-	A-Stable	-
361 Power	-	-	-	1,501,698	-	(1,501,698)	-	A-Stable	-
362 Water	-	-	-	-	-	-	-	A-Stable	-
363 Telephone	25,000	-	25,000	-	-	25,000	-	A-Stable	-
450 Cap. Outlay	257,000	-	257,000	257,000	-	-	-	A-Stable	-
888 Reserve	-	-	-	-	-	-	-	A-Stable	-
Total Operations	932,518	-	932,518	2,118,607	-	(1,186,089)	-	A-Stable	3,678,796
GRAND TOTAL	230,506,660	-	230,506,660	124,809,902	-	91,921,901	13,774,857	A-Stable	3,678,796

Account Code	Monthly Variance			CODE	Year-to-Date Variance			
	APR 2025 Operations BUDGET	APR 2025 ACTUALS	Variance		12-Month Operations BUDGET	Year-to-Date ACTUALS	Variance	CODE
111 Salary	13,021,171	11,585,314	1,435,857	A-Stable	158,094,933	84,250,382	73,844,552	A-Stable
112 OT	4,917	2,639	2,278	A-Stable	78,817	75,408	3,409	A-Stable
113 Benefits	5,950,033	5,311,739	638,294	A-Stable	71,400,392	38,365,505	33,034,886	A-Stable
Total Personnel	18,976,120	16,899,691	2,076,429	A-Stable	229,574,142	122,691,295	106,882,847	A-Stable
220 Travel	-	-	-	A-Stable	-	-	-	A-Stable
230 Contract	82,215	82,215	(0)	A-Stable	559,935	268,781	291,154	A-Stable
233 Rent	-	-	-	A-Stable	-	-	-	A-Stable
240 Supplies	35,588	35,895	(307)	A-Stable	85,683	86,360	(677)	A-Stable
250 Equipment	700	689	11	A-Stable	4,700	4,678	22	A-Stable
270 Wkrs Comp	-	-	-	A-Stable	-	-	-	A-Stable
271 Drug Testing	-	-	-	A-Stable	-	-	-	A-Stable
290 Misc.	-	-	-	A-Stable	200	90	110	A-Stable
361 Power	-	1,501,698	(1,501,698)	B-Warning	-	1,501,698	(1,501,698)	B-Warning
362 Water	-	-	-	A-Stable	-	-	-	A-Stable
363 Telephone	-	-	-	A-Stable	25,000	-	25,000	A-Stable
450 Cap. Outlay	121,000	121,000	-	A-Stable	257,000	257,000	-	A-Stable
888 Reserve	-	-	-	A-Stable	-	-	-	A-Stable
Total Operations	239,503	1,741,498	(1,501,995)	B-Warning	932,518	2,118,607	(1,186,089)	B-Warning
GRAND TOTAL	19,215,623	18,641,189	574,434	A-Stable	230,506,660	124,809,902	105,696,759	A-Stable

Notes:

[361] Budget for utilities exceeded

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C-Watch: indicating that the GDOE has a negative variance report exceeding two percent (2%) of the approved budget amount when combining year-to-date actual and annualized projections at the time of reporting for budgetary object categories.

Education Financial Supervisory Commission Fiscal Year 2024
Financial Status Designation Reports

Department: Guam Department of Education
APRIL 2025 Guam Education Facilities Fund
Account No.: 130 & 190

Budget Act(s): P.L. 37-42
YTD Exp.Date 4/30/2025

A	B	C	D	E	F	G	H	I	J
Account Code	Budget Act(s) Appropriations	Reserve	Allotments	GDOE YTD Expenditures	Manual Adjustment	Projected Remaining Expenditures	Projected Lapse/ (Shortfall)	CODE	Encumbrances
111 Salary	1,837,500	-	1,837,500	-	-	1,837,500	-	A-Stable	-
112 OT	-	-	-	-	-	-	-	A-Stable	-
113 Benefits	358,764	-	358,764	-	-	358,764	-	A-Stable	-
Total Personnel	2,196,264	-	2,196,264	-	-	2,196,264	-	A-Stable	-
220 Travel	-	-	-	-	-	-	-	A-Stable	-
230 Contract	660,044	-	660,044	-	-	660,044	-	A-Stable	-
233 Rent	-	-	-	-	-	-	-	A-Stable	-
240 Supplies	150,000	-	150,000	4,971	-	145,029	-	A-Stable	13,867
250 Equipment	-	-	-	-	-	-	-	A-Stable	-
270 Wkrs Comp	-	-	-	-	-	-	-	A-Stable	-
271 Drug Testing	-	-	-	-	-	-	-	A-Stable	-
290 Misc.	-	-	-	-	-	-	-	A-Stable	-
361 Power	5,600,512	-	5,600,512	5,600,236	-	276	-	A-Stable	-
362 Water	2,397,990	-	2,397,990	2,061,902	-	336,088	-	A-Stable	-
363 Telephone	350,000	-	350,000	22,947	-	327,053	-	A-Stable	202,626
450 Cap. Outlay	4,393,895	-	4,393,895	4,393,895	-	-	-	A-Stable	-
888 Reserve	-	-	-	-	-	-	-	A-Stable	-
Total Operations	13,552,441	-	13,552,441	12,083,952	-	1,468,489	-	A-Stable	216,493
GRAND TOTAL	15,748,705	-	15,748,705	12,083,952	-	3,664,753	-	A-Stable	216,493

Account Code	Monthly Variance			CODE	Year-to-Date Variance			
	APR 2025 Operations BUDGET	APR 2025 ACTUALS	Variance		12-Month Operations BUDGET	Year-to-Date ACTUALS	Variance	CODE
111 Salary	166,667	-	166,667	A-Stable	1,837,500	-	1,837,500	A-Stable
112 OT	-	-	-	A-Stable	-	-	-	A-Stable
113 Benefits	29,897	-	29,897	A-Stable	358,764	-	358,764	A-Stable
Total Personnel	196,564	-	196,564	A-Stable	2,196,264	-	2,196,264	A-Stable
220 Travel	-	-	-	A-Stable	-	-	-	A-Stable
230 Contract	60,460	-	60,460	A-Stable	660,044	-	660,044	A-Stable
233 Rent	-	-	-	A-Stable	-	-	-	A-Stable
240 Supplies	12,500	1,685	10,815	A-Stable	150,000	4,971	145,029	A-Stable
250 Equipment	-	-	-	A-Stable	-	-	-	A-Stable
270 Wkrs Comp	-	-	-	A-Stable	-	-	-	A-Stable
271 Drug Testing	-	-	-	A-Stable	-	-	-	A-Stable
290 Misc.	-	-	-	A-Stable	-	-	-	A-Stable
361 Power	466,709	-	466,709	A-Stable	5,600,512	5,600,236	276	A-Stable
362 Water	186,291	606,142	(419,852)	B-Warning	2,397,990	2,061,902	336,088	A-Stable
363 Telephone	29,167	11,474	17,693	A-Stable	350,000	22,947	327,053	A-Stable
450 Cap. Outlay	-	-	-	A-Stable	4,393,895	4,393,895	-	A-Stable
888 Reserve	-	-	-	A-Stable	-	-	-	A-Stable
Total Operations	755,127	619,301	135,826	A-Stable	13,552,441	12,083,952	1,468,489	A-Stable
GRAND TOTAL	951,691	619,301	332,390	A-Stable	15,748,705	12,083,952	3,664,753	A-Stable

Notes:

[361] Budget for utilities exceeded

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- C-Watch:** indicating that the GDOE has a negative variance report exceeding two percent (2%) of the approved budget amount when combining year-to-date actual and annualized projections at the time of reporting for budgetary object categories.

Education Financial Supervisory Commission Fiscal Year 2024
Financial Status Designation Reports

Department: Guam Department of Education
APRIL 2025 Healthy Futures Fund
Account No.: 140 & 150

Budget Act(s): P.L. 37-42
YTD Exp.Date 4/30/2025

A	B	C	D	E	F	G	H	I	J
Account Code	Budget Act(s) Appropriations	Reserve	Allotments	GDOE YTD Expenditures	Manual Adjustment	Projected Remaining Expenditures	Projected Lapse/ (Shortfall)	CODE	Encumbrances
111 Salary	412,524	-	412,524	410,590	-	-	1,934	A-Stable	-
112 OT	-	-	-	-	-	-	-	A-Stable	-
113 Benefits	6,065	-	6,065	5,954	-	-	111	A-Stable	-
Total Personnel	418,589	-	418,589	416,544	-	-	2,045	A-Stable	-
220 Travel	-	-	-	-	-	-	-	A-Stable	-
230 Contract	473,165	-	473,165	75,179	-	397,986	-	A-Stable	96,035
233 Rent	-	-	-	-	-	-	-	A-Stable	-
240 Supplies	-	-	-	-	-	-	-	A-Stable	-
250 Equipment	-	-	-	-	-	-	-	A-Stable	-
270 Wkrs Comp	-	-	-	-	-	-	-	A-Stable	-
271 Drug Testing	-	-	-	-	-	-	-	A-Stable	-
290 Misc.	-	-	-	-	-	-	-	A-Stable	-
361 Power	-	-	-	-	-	-	-	A-Stable	-
362 Water	-	-	-	-	-	-	-	A-Stable	-
363 Telephone	-	-	-	-	-	-	-	A-Stable	-
450 Cap. Outlay	-	-	-	-	-	-	-	A-Stable	-
888 Reserve	-	-	-	-	-	-	-	A-Stable	-
Total Operations	473,165	-	473,165	75,179	-	397,986	-	A-Stable	96,035
GRAND TOTAL	891,754	-	891,754	491,723	-	397,986	2,045	A-Stable	96,035

Account Code	Monthly Variance				Year-to-Date Variance			
	APR 2025 Operations BUDGET	APR 2025 ACTUALS	Variance	CODE	12-Month Operations BUDGET	Year-to-Date ACTUALS	Variance	CODE
111 Salary	26,680	-	26,680	A-Stable	412,524	410,590	1,934	A-Stable
112 OT	-	-	-	A-Stable	-	-	-	A-Stable
113 Benefits	15	-	15	A-Stable	6,065	5,954	111	A-Stable
Total Personnel	26,695	-	26,695	A-Stable	418,589	416,544	2,045	A-Stable
220 Travel	-	-	-	A-Stable	-	-	-	A-Stable
230 Contract	59,055	-	59,055	A-Stable	473,165	75,179	397,986	A-Stable
233 Rent	-	-	-	A-Stable	-	-	-	A-Stable
240 Supplies	-	-	-	A-Stable	-	-	-	A-Stable
250 Equipment	-	-	-	A-Stable	-	-	-	A-Stable
270 Wkrs Comp	-	-	-	A-Stable	-	-	-	A-Stable
271 Drug Testing	-	-	-	A-Stable	-	-	-	A-Stable
290 Misc.	-	-	-	A-Stable	-	-	-	A-Stable
361 Power	-	-	-	A-Stable	-	-	-	A-Stable
362 Water	-	-	-	A-Stable	-	-	-	A-Stable
363 Telephone	-	-	-	A-Stable	-	-	-	A-Stable
450 Cap. Outlay	-	-	-	A-Stable	-	-	-	A-Stable
888 Reserve	-	-	-	A-Stable	-	-	-	A-Stable
Total Operations	59,055	-	59,055	A-Stable	473,165	75,179	397,986	A-Stable
GRAND TOTAL	85,750	-	85,750	A-Stable	891,754	491,723	400,031	A-Stable

Notes:

*pending MS reclass for stipends paid from GF, posted subsequent month

Definitions:

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- B-Warning:** indicating that the GDOE has a negative variance report exceeding ten percent (10%) of the year-to-date budgeted amount in an expense category or five percent (5%) in aggregate at the time of reporting for budgetary object categories.
- C-Watch:** indicating that the GDOE has a negative variance report exceeding two percent (2%) of the approved budget amount when combining year-to-date actual and annualized projections at the time of reporting for budgetary object categories.

Education Financial Supervisory Commission Fiscal Year 2024
Financial Status Designation Reports

Department: Guam Department of Education
APRIL 2025 Limited Gaming Fund
Account No.: 121

Budget Act(s): P.L. 37-42
YTD Exp.Date 4/30/2025

A	B	C	D	E	F	G	H	I	J
Account Code	Budget Act(s) Appropriations	Reserve	Allotments	GDOE YTD Expenditures	Manual Adjustment	Projected Remaining Expenditures	Projected Lapse/ (Shortfall)	CODE	Encumbrances
111 Salary	-	-	-	-	-	-	-	A-Stable	-
112 OT	-	-	-	-	-	-	-	A-Stable	-
113 Benefits	-	-	-	-	-	-	-	A-Stable	-
Total Personnel	-	-	-	-	-	-	-	A-Stable	-
220 Travel	-	-	-	-	-	-	-	A-Stable	-
230 Contract	350,944	-	350,944	-	-	350,944	-	A-Stable	-
233 Rent	-	-	-	-	-	-	-	A-Stable	-
240 Supplies	-	-	-	-	-	-	-	A-Stable	-
250 Equipment	-	-	-	-	-	-	-	A-Stable	-
270 Wkrs Comp	-	-	-	-	-	-	-	A-Stable	-
271 Drug Testing	-	-	-	-	-	-	-	A-Stable	-
290 Misc.	-	-	-	-	-	-	-	A-Stable	-
361 Power	-	-	-	-	-	-	-	A-Stable	-
362 Water	-	-	-	-	-	-	-	A-Stable	-
363 Telephone	-	-	-	-	-	-	-	A-Stable	-
450 Cap. Outlay	-	-	-	-	-	-	-	A-Stable	-
888 Reserve	-	-	-	-	-	-	-	A-Stable	-
Total Operations	350,944	-	350,944	-	-	350,944	-	A-Stable	-
GRAND TOTAL	350,944	-	350,944	-	-	350,944	-	A-Stable	-

Account Code	Monthly Variance			CODE	Year-to-Date Variance			
	APR 2025 Operations BUDGET	APR 2025 ACTUALS	Variance		12-Month Operations BUDGET	Year-to-Date ACTUALS	Variance	CODE
111 Salary	-	-	-	A-Stable	-	-	-	A-Stable
112 OT	-	-	-	A-Stable	-	-	-	A-Stable
113 Benefits	-	-	-	A-Stable	-	-	-	A-Stable
Total Personnel	-	-	-	A-Stable	-	-	-	A-Stable
220 Travel	-	-	-	A-Stable	-	-	-	A-Stable
230 Contract	33,745	-	33,745	A-Stable	350,944	-	350,944	A-Stable
233 Rent	-	-	-	A-Stable	-	-	-	A-Stable
240 Supplies	-	-	-	A-Stable	-	-	-	A-Stable
250 Equipment	-	-	-	A-Stable	-	-	-	A-Stable
270 Wkrs Comp	-	-	-	A-Stable	-	-	-	A-Stable
271 Drug Testing	-	-	-	A-Stable	-	-	-	A-Stable
290 Misc.	-	-	-	A-Stable	-	-	-	A-Stable
361 Power	-	-	-	A-Stable	-	-	-	A-Stable
362 Water	-	-	-	A-Stable	-	-	-	A-Stable
363 Telephone	-	-	-	A-Stable	-	-	-	A-Stable
450 Cap. Outlay	-	-	-	A-Stable	-	-	-	A-Stable
888 Reserve	-	-	-	A-Stable	-	-	-	A-Stable
Total Operations	33,745.00	-	33,745.00	A-Stable	350,944	-	350,944	A-Stable
GRAND TOTAL	33,745.00	-	33,745.00	A-Stable	350,944	-	350,944	A-Stable

Notes:

Definitions:

- A-Stable:** Indicating that the GDOE has positive variance reports in all budgeted expense categories at the time of reporting.
- B-Warning:** Indicating that the GDOE has a negative variance report exceeding ten percent (10%) of the year-to-date budgeted amount in an expense category or five percent (5%) in aggregate at the time of reporting for budgetary object categories.
- C-Watch:** Indicating that the GDOE has a negative variance report exceeding two percent (2%) of the approved budget amount when combining year-to-date actual and annualized projections at the time of reporting for budgetary object categories.

Education Financial Supervisory Commission Fiscal Year 2024
Financial Status Designation Reports

Department: Guam Department of Education
APRIL 2025 Public Library Resources Fund
Account No.: 160

Budget Act(s): P.L. 37-42
YTD Exp.Date 4/30/2025

A	B	C	D	E	F	G	H	I	J
Account Code	Budget Act(s) Appropriations	Reserve	Allotments	GDOE YTD Expenditures	Manual Adjustment	Projected Remaining Expenditures	Projected Lapse/ (Shortfall)	CODE	Encumbrances
111 Salary	-	-	-	-	-	-	-	A-Stable	-
112 OT	-	-	-	-	-	-	-	A-Stable	-
113 Benefits	-	-	-	-	-	-	-	A-Stable	-
Total Personnel	-	-	-	-	-	-	-	A-Stable	-
220 Travel	-	-	-	-	-	-	-	A-Stable	-
230 Contract	-	-	-	-	-	-	-	A-Stable	-
233 Rent	-	-	-	-	-	-	-	A-Stable	-
240 Supplies	-	-	-	-	-	-	-	A-Stable	-
250 Equipment	774,942	-	774,942	-	-	774,942	-	A-Stable	-
270 Wkrs Comp	-	-	-	-	-	-	-	A-Stable	-
271 Drug Testing	-	-	-	-	-	-	-	A-Stable	-
290 Misc.	-	-	-	-	-	-	-	A-Stable	-
361 Power	-	-	-	-	-	-	-	A-Stable	-
362 Water	-	-	-	-	-	-	-	A-Stable	-
363 Telephone	-	-	-	-	-	-	-	A-Stable	-
450 Cap. Outlay	-	-	-	-	-	-	-	A-Stable	-
888 Reserve	-	-	-	-	-	-	-	A-Stable	-
Total Operations	774,942	-	774,942	-	-	774,942	-	A-Stable	-
GRAND TOTAL	774,942	-	774,942	-	-	774,942	-	A-Stable	-

Account Code	Monthly Variance				Year-to-Date Variance			
	APR 2025 Operations BUDGET	APR 2025 ACTUALS	Variance	CODE	12-Month Operations BUDGET	Year-to-Date ACTUALS	Variance	CODE
111 Salary	-	-	-	A-Stable	-	-	-	A-Stable
112 OT	-	-	-	A-Stable	-	-	-	A-Stable
113 Benefits	-	-	-	A-Stable	-	-	-	A-Stable
Total Personnel	-	-	-	A-Stable	-	-	-	A-Stable
220 Travel	-	-	-	A-Stable	-	-	-	A-Stable
230 Contract	-	-	-	A-Stable	-	-	-	A-Stable
233 Rent	-	-	-	A-Stable	-	-	-	A-Stable
240 Supplies	-	-	-	A-Stable	-	-	-	A-Stable
250 Equipment	74,515	-	74,515	A-Stable	774,942	-	774,942	A-Stable
270 Wkrs Comp	-	-	-	A-Stable	-	-	-	A-Stable
271 Drug Testing	-	-	-	A-Stable	-	-	-	A-Stable
290 Misc.	-	-	-	A-Stable	-	-	-	A-Stable
361 Power	-	-	-	A-Stable	-	-	-	A-Stable
362 Water	-	-	-	A-Stable	-	-	-	A-Stable
363 Telephone	-	-	-	A-Stable	-	-	-	A-Stable
450 Cap. Outlay	-	-	-	A-Stable	-	-	-	A-Stable
888 Reserve	-	-	-	A-Stable	-	-	-	A-Stable
Total Operations	74,515	-	74,515	A-Stable	774,942	-	774,942	A-Stable
GRAND TOTAL	74,515	-	74,515	A-Stable	774,942	-	774,942	A-Stable

Notes:

a)

Definitions:

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- B-Warning:** indicating that the GDOE has a negative variance report exceeding ten percent (10%) of the year-to-date budgeted amount in an expense category or five percent (5%) in aggregate at the time of reporting for budgetary object categories.
- C-Watch:** indicating that the GDOE has a negative variance report exceeding two percent (2%) of the approved budget amount when combining year-to-date actual and annualized projections at the time of reporting for budgetary object categories.

Education Financial Supervisory Commission Fiscal Year 2024
Financial Status Designation Reports

Department: Guam Department of Education
MAY 2025 Consolidated Local Funds
Account No.: ALL

Budget Act(s): P.L. 37-42
YTD Exp.Date 5/31/2025

A	B	C	D	E	F	G	H	I	J
Account Code	Budget Act(s) Appropriations	Reserve	Allotments	GDOE YTD Expenditures	Manual Adjustment	Projected Remaining Expenditures	Projected Lapse/ (Shortfall)	CODE	Encumbrances
111 Salary	159,652,134	-	159,652,134	96,287,908	-	56,462,473	6,901,754	A-Stable	-
112 OT	82,433	-	82,433	79,023	-	-	3,410	A-Stable	-
113 Benefits	71,765,221	-	71,765,221	43,681,481	-	22,518,086	5,565,654	A-Stable	-
Total Personnel	231,499,788	-	231,499,788	140,048,412	-	78,980,559	12,470,818	A-Stable	-
220 Travel	-	-	-	-	-	-	-	A-Stable	-
230 Contract	2,733,295	-	2,733,295	1,071,631	-	1,661,664	-	A-Stable	3,001,454
233 Rent	-	-	-	-	-	-	-	A-Stable	-
240 Supplies	235,683	-	235,683	95,295	-	140,388	-	A-Stable	62,716
250 Equipment	779,642	-	779,642	4,678	-	774,964	-	A-Stable	671
270 Wkrs Comp	-	-	-	-	-	-	-	A-Stable	-
271 Drug Testing	-	-	-	-	-	-	-	A-Stable	-
290 Misc.	200	-	200	90	-	110	-	A-Stable	-
361 Power	5,600,512	-	5,600,512	7,558,338	-	(1,957,826)	0	A-Stable	-
362 Water	2,397,990	-	2,397,990	2,162,102	-	235,888	-	A-Stable	-
363 Telephone	375,000	-	375,000	34,421	-	340,579	-	A-Stable	191,153
450 Cap. Outlay	4,650,895	-	4,650,895	4,650,895	-	-	-	A-Stable	-
888 Reserve	-	-	-	-	-	-	-	A-Stable	-
Total Operations	16,773,217	-	16,773,217	15,577,450	-	1,195,767	0	A-Stable	3,255,994
GRAND TOTAL	248,273,005	-	248,273,005	155,625,862	-	80,176,326	12,470,818	A-Stable	3,255,994

Account Code	Monthly Variance			CODE	Year-to-Date Variance				CODE
	MAY 2025 Operations BUDGET	MAY 2025 ACTUALS	Variance		YTD Operations BUDGET	Year-to-Date ACTUALS	Variance		
111 Salary	12,710,305	11,626,936	1,083,370	A-Stable	159,652,134	96,287,908	63,364,227	A-Stable	
112 OT	3,616	3,616	0	A-Stable	82,433	79,023	3,410	A-Stable	
113 Benefits	5,979,930	5,310,022	669,908	A-Stable	71,765,221	43,681,481	28,083,740	A-Stable	
Total Personnel	18,693,851	16,940,573	1,753,278	A-Stable	231,499,788	140,048,412	91,451,376	A-Stable	
220 Travel	-	-	-	A-Stable	-	-	-	A-Stable	
230 Contract	854,196	727,671	126,526	A-Stable	2,733,295	1,071,631	1,661,664	A-Stable	
233 Rent	-	-	-	A-Stable	-	-	-	A-Stable	
240 Supplies	14,424	3,964	10,460	A-Stable	235,683	95,295	140,388	A-Stable	
250 Equipment	59,612	-	59,612	A-Stable	779,642	4,678	774,964	A-Stable	
270 Wkrs Comp	-	-	-	A-Stable	-	-	-	A-Stable	
271 Drug Testing	-	-	-	A-Stable	-	-	-	A-Stable	
290 Misc	-	-	-	A-Stable	200	90	110	A-Stable	
361 Power	466,709	456,404	10,306	A-Stable	5,600,512	7,558,338	(1,957,826)	B-Warning	
362 Water	186,291	100,200	86,091	A-Stable	2,397,990	2,162,102	235,888	A-Stable	
363 Telephone	29,167	11,474	17,693	A-Stable	375,000	34,421	340,579	A-Stable	
450 Cap. Outlay	-	-	-	A-Stable	4,650,895	4,650,895	-	A-Stable	
888 Reserve	-	-	-	A-Stable	-	-	-	A-Stable	
Total Operations	1,610,399	1,299,712	310,687	A-Stable	16,773,217	15,577,450	1,195,767	A-Stable	
GRAND TOTAL	20,304,250	18,240,285	2,063,965	A-Stable	248,273,005	155,625,862	92,647,144	A-Stable	

Notes:

[361] Power - YTD Actuals exceeded budget

Definitions:

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- C-Watch:** indicating that the GDOE has a negative variance report exceeding two percent (2%) of the approved budget amount when combining year-to-date actual and annualized projections at the time of reporting for budgetary object categories.

Education Financial Supervisory Commission Fiscal Year 2024
Financial Status Designation Reports

Department: Guam Department of Education
MAY 2025 General Fund
Account No.: 110, 116, 120, 125 & 180

Budget Act(s): P.L. 37-42
YTD Exp.Date 5/31/2025

A	B	C	D	E	F	G	H	I	J
Account Code	Budget Act(s) Appropriations	Reserve	Allotments	GDOE YTD Expenditures	Manual Adjustment	Projected Remaining Expenditures	Projected Lapse/ (Shortfall)	CODE	Encumbrances
111 Salary	157,402,110	-	157,402,110	96,049,358	-	54,624,973	6,727,780	A-Stable	-
112 OT	82,433	-	82,433	79,023	-	-	3,410	A-Stable	-
113 Benefits	71,400,392	-	71,400,392	43,678,022	-	22,159,322	5,563,048	A-Stable	-
Total Personnel	228,884,935	-	228,884,935	139,806,403	-	76,784,295	12,294,238	A-Stable	-
220 Travel	-	-	-	-	-	-	-	A-Stable	-
230 Contract	1,249,142	-	1,249,142	996,452	-	252,690	-	A-Stable	2,897,223
233 Rent	-	-	-	-	-	-	-	A-Stable	-
240 Supplies	85,683	-	85,683	87,388	-	(1,705)	-	A-Stable	52,203
250 Equipment	4,700	-	4,700	4,678	-	22	-	A-Stable	671
270 Wkrs Comp	-	-	-	-	-	-	-	A-Stable	-
271 Drug Testing	-	-	-	-	-	-	-	A-Stable	-
290 Misc.	200	-	200	90	-	110	-	A-Stable	-
361 Power	-	-	-	1,958,102	-	(1,958,102)	-	A-Stable	-
362 Water	-	-	-	-	-	-	-	A-Stable	-
363 Telephone	25,000	-	25,000	-	-	25,000	-	A-Stable	-
450 Cap. Outlay	257,000	-	257,000	257,000	-	-	-	A-Stable	-
888 Reserve	-	-	-	-	-	-	-	A-Stable	-
Total Operations	1,621,725	-	1,621,725	3,303,709	-	(1,681,984)	-	A-Stable	2,950,098
GRAND TOTAL	230,506,660	-	230,506,660	143,110,112	-	75,102,310	12,294,238	A-Stable	2,950,098

Account Code	Monthly Variance			CODE	Year-to-Date Variance			
	MAY 2025 Operations BUDGET	MAY 2025 ACTUALS	Variance		12 Month Operations BUDGET	Year-to-Date ACTUALS	Variance	CODE
111 Salary	12,522,283	11,798,976	723,307	A-Stable	157,402,110	96,049,358	61,352,753	A-Stable
112 OT	3,616	3,616	0	A-Stable	82,433	79,023	3,410	A-Stable
113 Benefits	5,950,033	5,312,516	637,516	A-Stable	71,400,392	43,678,022	27,722,370	A-Stable
Total Personnel	18,475,931	17,115,108	1,360,823	A-Stable	228,884,935	139,806,403	89,078,532	A-Stable
220 Travel	-	-	-	A-Stable	-	-	-	A-Stable
230 Contract	727,671	727,671	0	A-Stable	1,249,142	996,452	252,690	A-Stable
233 Rent	-	-	-	A-Stable	-	-	-	A-Stable
240 Supplies	1,924	1,028	896	A-Stable	85,683	87,388	(1,705)	A-Stable
250 Equipment	-	-	-	A-Stable	4,700	4,678	22	A-Stable
270 Wkrs Comp	-	-	-	A-Stable	-	-	-	A-Stable
271 Drug Testing	-	-	-	A-Stable	-	-	-	A-Stable
290 Misc.	-	-	-	A-Stable	200	90	110	A-Stable
361 Power	-	456,404	(456,404)	B-Warning	-	1,958,102	(1,958,102)	B-Warning
362 Water	-	-	-	A-Stable	-	-	-	A-Stable
363 Telephone	-	-	-	A-Stable	25,000	-	25,000	A-Stable
450 Cap. Outlay	-	-	-	A-Stable	257,000	257,000	-	A-Stable
888 Reserve	-	-	-	A-Stable	-	-	-	A-Stable
Total Operations	729,595	1,185,103	(455,508)	B-Warning	1,621,725	3,303,709	(1,681,984)	B-Warning
GRAND TOTAL	19,205,526	18,300,210	905,316	A-Stable	230,506,660	143,110,112	87,396,548	A-Stable

Notes:

[361] Power - MTD APR 2025 Utilities; Budget is in GEFF actuals now exceed budget

Definitions:

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B-Warning: indicating that the GDOE has a negative variance report exceeding ten percent (10%) of the year-to-date budgeted amount in an expense category or five percent (5%) in aggregate at the time of reporting for budgetary object categories.

C-Watch: indicating that the GDOE has a negative variance report exceeding two percent (2%) of the approved budget amount when combining year-to-date actual and annualized projections at the time of reporting for budgetary object categories.

Education Financial Supervisory Commission Fiscal Year 2024
Financial Status Designation Reports

Department: Guam Department of Education
MAY 2025 Guam Education Facilities Fund
Account No.: 130 & 190

Budget Act(s): P.L. 37-42
YTD Exp.Date 5/31/2025

A	B	C	D	E	F	G	H	I	J
Account Code	Budget Act(s) Appropriations	Reserve	Allotments	GDOE YTD Expenditures	Manual Adjustment	Projected Remaining Expenditures	Projected Lapse/ (Shortfall)	CODE	Encumbrances
111 Salary	1,837,500	-	1,837,500	-	-	1,837,500	-	A-Stable	-
112 OT	-	-	-	-	-	-	-	A-Stable	-
113 Benefits	358,764	-	358,764	-	-	358,764	-	A-Stable	-
Total Personnel	2,196,264	-	2,196,264	-	-	2,196,264	-	A-Stable	-
220 Travel	-	-	-	-	-	-	-	A-Stable	-
230 Contract	660,044	-	660,044	-	-	660,044	-	A-Stable	-
233 Rent	-	-	-	-	-	-	-	A-Stable	-
240 Supplies	150,000	-	150,000	7,907	-	142,093	-	A-Stable	10,513
250 Equipment	-	-	-	-	-	-	-	A-Stable	-
270 Wkrs Comp	-	-	-	-	-	-	-	A-Stable	-
271 Drug Testing	-	-	-	-	-	-	-	A-Stable	-
290 Misc.	-	-	-	-	-	-	-	A-Stable	-
361 Power	5,600,512	-	5,600,512	5,600,236	-	276	-	A-Stable	-
362 Water	2,397,990	-	2,397,990	2,162,102	-	235,888	-	A-Stable	-
363 Telephone	350,000	-	350,000	34,421	-	315,579	-	A-Stable	191,153
450 Cap. Outlay	4,393,895	-	4,393,895	4,393,895	-	-	-	A-Stable	-
888 Reserve	-	-	-	-	-	-	-	A-Stable	-
Total Operations	13,552,441	-	13,552,441	12,198,561	-	1,353,880	-	A-Stable	201,666
GRAND TOTAL	15,748,705	-	15,748,705	12,198,561	-	3,550,144	-	A-Stable	201,666

Account Code	Monthly Variance				Year-to-Date Variance			
	MAY 2025 Operations BUDGET	MAY 2025 ACTUALS	Variance	CODE	12-Month Operations BUDGET	Year-to-Date ACTUALS	Variance	CODE
111 Salary	166,667	-	166,667	A-Stable	1,837,500	-	1,837,500	A-Stable
112 OT	-	-	-	A-Stable	-	-	-	A-Stable
113 Benefits	29,897	-	29,897	A-Stable	358,764	-	358,764	A-Stable
Total Personnel	196,564	-	196,564	A-Stable	2,196,264	-	2,196,264	A-Stable
220 Travel	-	-	-	A-Stable	-	-	-	A-Stable
230 Contract	52,285	-	52,285	A-Stable	660,044	-	660,044	A-Stable
233 Rent	-	-	-	A-Stable	-	-	-	A-Stable
240 Supplies	12,500	2,936	9,564	A-Stable	150,000	7,907	142,093	A-Stable
250 Equipment	-	-	-	A-Stable	-	-	-	A-Stable
270 Wkrs Comp	-	-	-	A-Stable	-	-	-	A-Stable
271 Drug Testing	-	-	-	A-Stable	-	-	-	A-Stable
290 Misc	-	-	-	A-Stable	-	-	-	A-Stable
361 Power	466,709	-	466,709	A-Stable	5,600,512	5,600,236	276	A-Stable
362 Water	186,291	100,200	86,091	A-Stable	2,397,990	2,162,102	235,888	A-Stable
363 Telephone	29,167	11,474	17,693	A-Stable	350,000	34,421	315,579	A-Stable
450 Cap. Outlay	-	-	-	A-Stable	4,393,895	4,393,895	-	A-Stable
888 Reserve	-	-	-	A-Stable	-	-	-	A-Stable
Total Operations	746,952	114,609	632,343	A-Stable	13,552,441	12,198,561	1,353,880	A-Stable
GRAND TOTAL	943,516	114,609	828,906	A-Stable	15,748,705	12,198,561	3,550,144	A-Stable

Notes:

Definitions:

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- B-Warning:** indicating that the GDOE has a negative variance report exceeding ten percent (10%) of the year-to-date budgeted amount in an expense category or five percent (5%) in aggregate at the time of reporting for budgetary object categories.
- C-Watch:** indicating that the GDOE has a negative variance report exceeding two percent (2%) of the approved budget amount when combining year-to-date actual and annualized projections at the time of reporting for budgetary object categories.

Education Financial Supervisory Commission Fiscal Year 2024
Financial Status Designation Reports

Department: Guam Department of Education
MAY 2025 Healthy Futures Fund
Account No.: 140 & 150

Budget Act(s): P.L. 37-42
YTD Exp.Date 5/31/2025

A	B	C	D	E	F	G	H	I	J
Account Code	Budget Act(s) Appropriations	Reserve	Allotments	GDOE YTD Expenditures	Manual Adjustment	Projected Remaining Expenditures	Projected Lapse/ (Shortfall)	CODE	Encumbrances
111 Salary	412,524	-	412,524	238,550	-	-	173,974	A-Stable	-
112 OT	-	-	-	-	-	-	-	A-Stable	-
113 Benefits	6,065	-	6,065	3,459	-	-	2,606	A-Stable	-
Total Personnel	418,589	-	418,589	242,009	-	-	176,580	A-Stable	-
220 Travel	-	-	-	-	-	-	-	A-Stable	-
230 Contract	473,165	-	473,165	75,179	-	397,986	-	A-Stable	104,231
233 Rent	-	-	-	-	-	-	-	A-Stable	-
240 Supplies	-	-	-	-	-	-	-	A-Stable	-
250 Equipment	-	-	-	-	-	-	-	A-Stable	-
270 Wkrs Comp	-	-	-	-	-	-	-	A-Stable	-
271 Drug Testing	-	-	-	-	-	-	-	A-Stable	-
290 Misc	-	-	-	-	-	-	-	A-Stable	-
361 Power	-	-	-	-	-	-	-	A-Stable	-
362 Water	-	-	-	-	-	-	-	A-Stable	-
363 Telephone	-	-	-	-	-	-	-	A-Stable	-
450 Cap. Outlay	-	-	-	-	-	-	-	A-Stable	-
888 Reserve	-	-	-	-	-	-	-	A-Stable	-
Total Operations	473,165	-	473,165	75,179	-	397,986	-	A-Stable	104,231
GRAND TOTAL	891,754	-	891,754	317,188	-	397,986	176,580	A-Stable	104,231

Account Code	Monthly Variance				Year-to-Date Variance			
	MAY 2025 Operations BUDGET	MAY 2025 ACTUALS	Variance	CODE	12-Month Operations BUDGET	Year-to-Date ACTUALS	Variance	CODE
111 Salary	21,356	(172,040)	193,396	A-Stable	412,524	238,550	173,974	A-Stable
112 OT	-	-	-	A-Stable	-	-	-	A-Stable
113 Benefits	-	(2,495)	2,495	A-Stable	6,065	3,459	2,606	A-Stable
Total Personnel	21,356	(174,535)	195,891	A-Stable	418,589	242,009	176,580	A-Stable
220 Travel	-	-	-	A-Stable	-	-	-	A-Stable
230 Contract	47,244	-	47,244	A-Stable	473,165	75,179	397,986	A-Stable
233 Rent	-	-	-	A-Stable	-	-	-	A-Stable
240 Supplies	-	-	-	A-Stable	-	-	-	A-Stable
250 Equipment	-	-	-	A-Stable	-	-	-	A-Stable
270 Wkrs Comp	-	-	-	A-Stable	-	-	-	A-Stable
271 Drug Testing	-	-	-	A-Stable	-	-	-	A-Stable
290 Misc	-	-	-	A-Stable	-	-	-	A-Stable
361 Power	-	-	-	A-Stable	-	-	-	A-Stable
362 Water	-	-	-	A-Stable	-	-	-	A-Stable
363 Telephone	-	-	-	A-Stable	-	-	-	A-Stable
450 Cap. Outlay	-	-	-	A-Stable	-	-	-	A-Stable
888 Reserve	-	-	-	A-Stable	-	-	-	A-Stable
Total Operations	47,244	-	47,244	A-Stable	473,165	75,179	397,986	A-Stable
GRAND TOTAL	68,600	(174,535)	243,135	A-Stable	891,754	317,188	574,566	A-Stable

Notes:

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Education Financial Supervisory Commission Fiscal Year 2024
Financial Status Designation Reports

Department: Guam Department of Education
MAY 2025 Public Library Resources Fund
Account No.: 160

Budget Act(s): P.L. 37-42
YTD Exp.Date 5/31/2025

A	B	C	D	E	F	G	H	I	J
Account Code	Budget Act(s) Appropriations	Reserve	Allotments	GDOE YTD Expenditures	Manual Adjustment	Projected Remaining Expenditures	Projected Lapse/ (Shortfall)	CODE	Encumbrances
111 Salary	-	-	-	-	-	-	-	A-Stable	-
112 OT	-	-	-	-	-	-	-	A-Stable	-
113 Benefits	-	-	-	-	-	-	-	A-Stable	-
Total Personnel	-	-	-	-	-	-	-	A-Stable	-
220 Travel	-	-	-	-	-	-	-	A-Stable	-
230 Contract	-	-	-	-	-	-	-	A-Stable	-
233 Rent	-	-	-	-	-	-	-	A-Stable	-
240 Supplies	-	-	-	-	-	-	-	A-Stable	-
250 Equipment	774,942	-	774,942	-	-	774,942	-	A-Stable	-
270 Wkrs Comp	-	-	-	-	-	-	-	A-Stable	-
271 Drug Testing	-	-	-	-	-	-	-	A-Stable	-
290 Misc.	-	-	-	-	-	-	-	A-Stable	-
361 Power	-	-	-	-	-	-	-	A-Stable	-
362 Water	-	-	-	-	-	-	-	A-Stable	-
363 Telephone	-	-	-	-	-	-	-	A-Stable	-
450 Cap. Outlay	-	-	-	-	-	-	-	A-Stable	-
888 Reserve	-	-	-	-	-	-	-	A-Stable	-
Total Operations	774,942	-	774,942	-	-	774,942	-	A-Stable	-
GRAND TOTAL	774,942	-	774,942	-	-	774,942	-	A-Stable	-

Account Code	Monthly Variance			CODE	Year-to-Date Variance			
	MAY 2025 Operations BUDGET	MAY 2025 ACTUALS	Variance		12-Month Operations BUDGET	Year-to-Date ACTUALS	Variance	CODE
111 Salary	-	-	-	A-Stable	-	-	-	A-Stable
112 OT	-	-	-	A-Stable	-	-	-	A-Stable
113 Benefits	-	-	-	A-Stable	-	-	-	A-Stable
Total Personnel	-	-	-	A-Stable	-	-	-	A-Stable
220 Travel	-	-	-	A-Stable	-	-	-	A-Stable
230 Contract	-	-	-	A-Stable	-	-	-	A-Stable
233 Rent	-	-	-	A-Stable	-	-	-	A-Stable
240 Supplies	-	-	-	A-Stable	-	-	-	A-Stable
250 Equipment	59,612	-	59,612	A-Stable	774,942	-	774,942	A-Stable
270 Wkrs Comp	-	-	-	A-Stable	-	-	-	A-Stable
271 Drug Testing	-	-	-	A-Stable	-	-	-	A-Stable
290 Misc.	-	-	-	A-Stable	-	-	-	A-Stable
361 Power	-	-	-	A-Stable	-	-	-	A-Stable
362 Water	-	-	-	A-Stable	-	-	-	A-Stable
363 Telephone	-	-	-	A-Stable	-	-	-	A-Stable
450 Cap. Outlay	-	-	-	A-Stable	-	-	-	A-Stable
888 Reserve	-	-	-	A-Stable	-	-	-	A-Stable
Total Operations	59,612	-	59,612	A-Stable	774,942	-	774,942	A-Stable
GRAND TOTAL	59,612	-	59,612	A-Stable	774,942	-	774,942	A-Stable

Notes:

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Definitions:

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Education Financial Supervisory Commission Fiscal Year 2024
Financial Status Designation Reports

Department: Guam Department of Education
MAY 2025 Limited Gaming Fund
Account No.: 121

Budget Act(s): P.L. 37-42
YTD Exp.Date 5/31/2025

A	B	C	D	E	F	G	H	I	J
Account Code	Budget Act(s) Appropriations	Reserve	Allotments	GDOE YTD Expenditures	Manual Adjustment	Projected Remaining Expenditures	Projected Lapse/ (Shortfall)	CODE	Encumbrances
111 Salary	-	-	-	-	-	-	-	A-Stable	-
112 OT	-	-	-	-	-	-	-	A-Stable	-
113 Benefits	-	-	-	-	-	-	-	A-Stable	-
Total Personnel	-	-	-	-	-	-	-	A-Stable	-
220 Travel	-	-	-	-	-	-	-	A-Stable	-
230 Contract	350,944	-	350,944	-	-	350,944	-	A-Stable	-
233 Rent	-	-	-	-	-	-	-	A-Stable	-
240 Supplies	-	-	-	-	-	-	-	A-Stable	-
250 Equipment	-	-	-	-	-	-	-	A-Stable	-
270 Wkrs Comp	-	-	-	-	-	-	-	A-Stable	-
271 Drug Testing	-	-	-	-	-	-	-	A-Stable	-
290 Misc.	-	-	-	-	-	-	-	A-Stable	-
361 Power	-	-	-	-	-	-	-	A-Stable	-
362 Water	-	-	-	-	-	-	-	A-Stable	-
363 Telephone	-	-	-	-	-	-	-	A-Stable	-
450 Cap. Outlay	-	-	-	-	-	-	-	A-Stable	-
888 Reserve	-	-	-	-	-	-	-	A-Stable	-
Total Operations	350,944	-	350,944	-	-	350,944	-	A-Stable	-
GRAND TOTAL	350,944	-	350,944	-	-	350,944	-	A-Stable	-

Account Code	Monthly Variance				Year-to-Date Variance			
	MAY 2025 Operations BUDGET	MAY 2025 ACTUALS	Variance	CODE	12-Month Operations BUDGET	Year-to-Date ACTUALS	Variance	CODE
111 Salary	-	-	-	A-Stable	-	-	-	A-Stable
112 OT	-	-	-	A-Stable	-	-	-	A-Stable
113 Benefits	-	-	-	A-Stable	-	-	-	A-Stable
Total Personnel	-	-	-	A-Stable	-	-	-	A-Stable
220 Travel	-	-	-	A-Stable	-	-	-	A-Stable
230 Contract	26,996	-	26,996	A-Stable	350,944	-	350,944	A-Stable
233 Rent	-	-	-	A-Stable	-	-	-	A-Stable
240 Supplies	-	-	-	A-Stable	-	-	-	A-Stable
250 Equipment	-	-	-	A-Stable	-	-	-	A-Stable
270 Wkrs Comp	-	-	-	A-Stable	-	-	-	A-Stable
271 Drug Testing	-	-	-	A-Stable	-	-	-	A-Stable
290 Misc.	-	-	-	A-Stable	-	-	-	A-Stable
361 Power	-	-	-	A-Stable	-	-	-	A-Stable
362 Water	-	-	-	A-Stable	-	-	-	A-Stable
363 Telephone	-	-	-	A-Stable	-	-	-	A-Stable
450 Cap. Outlay	-	-	-	A-Stable	-	-	-	A-Stable
888 Reserve	-	-	-	A-Stable	-	-	-	A-Stable
Total Operations	26,996.00	-	26,996.00	A-Stable	350,944	-	350,944	A-Stable
GRAND TOTAL	26,996.00	-	26,996.00	A-Stable	350,944	-	350,944	A-Stable

Notes:

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Education Financial Supervisory Commission Fiscal Year 2024
Financial Status Designation Reports

Department: Guam Department of Education
JUNE 2025 Consolidated Local Funds
Account No.: ALL

Budget Act(s): P.L. 37-42
YTD Exp.Date: 6/30/2025

A	B	C	D	E	F	G	H	I	J
Account Code	Budget Act(s) Appropriations	Reserve	Allotments	GDOE YTD Expenditures	Manual Adjustment	Projected Remaining Expenditures	Projected Lapse/ (Shortfall)	CODE	Encumbrances
111 Salary	159,644,781	-	159,644,781	108,243,016	-	44,849,320	6,552,445	A-Stable	-
112 OT	89,537	-	89,537	86,127	-	-	3,410	A-Stable	-
113 Benefits	71,765,470	-	71,765,470	48,748,260	-	17,807,543	5,209,666	A-Stable	-
Total Personnel	231,499,788	-	231,499,788	157,077,403	-	62,656,863	11,765,522	A-Stable	-
220 Travel	-	-	-	-	-	-	-	A-Stable	-
230 Contract	2,733,295	-	2,733,295	2,795,556	-	(62,261)	0	A-Stable	2,778,165
233 Rent	-	-	-	-	-	-	-	A-Stable	-
240 Supplies	235,683	-	235,683	116,767	-	118,916	0	A-Stable	172,310
250 Equipment	779,642	-	779,642	4,854	-	774,788	-	A-Stable	29,705
270 Wkrs Comp	-	-	-	-	-	-	-	A-Stable	-
271 Drug Testing	-	-	-	-	-	-	-	A-Stable	-
290 Misc.	200	-	200	90	-	110	-	A-Stable	-
361 Power	5,600,512	-	5,600,512	9,405,296	-	(3,804,784)	0	A-Stable	-
362 Water	2,397,990	-	2,397,990	2,523,422	-	(125,432)	(0)	A-Stable	-
363 Telephone	375,000	-	375,000	45,894	-	329,106	-	A-Stable	179,679
450 Cap. Outlay	4,650,895	-	4,650,895	4,650,895	-	-	-	A-Stable	-
888 Reserve	-	-	-	-	-	-	-	A-Stable	-
Total Operations	16,773,217	-	16,773,217	19,542,774	-	(2,769,557)	0	A-Stable	3,159,859
GRAND TOTAL	248,273,005	-	248,273,005	176,620,178	-	59,887,306	11,765,522	A-Stable	3,159,859

Account Code	Monthly Variance			CODE	Year-to-Date Variance			
	JUN 2025 Operations BUDGET	JUN 2025 ACTUALS	Variance		YTD Operations BUDGET	Year-to-Date ACTUALS	Variance	CODE
111 Salary	13,395,775	11,955,109	1,440,666	A-Stable	159,644,781	108,243,016	51,401,765	A-Stable
112 OT	7,104	7,104	0	A-Stable	89,537	86,127	3,410	A-Stable
113 Benefits	5,980,179	5,066,779	913,400	A-Stable	71,765,470	48,748,260	23,017,210	A-Stable
Total Personnel	19,383,058	17,028,992	2,354,066	A-Stable	231,499,788	157,077,403	74,422,385	A-Stable
220 Travel	-	-	-	A-Stable	-	-	-	A-Stable
230 Contract	164,989	1,723,925	(1,558,936)	B-Warning	2,733,295	2,795,556	(62,261)	A-Stable
233 Rent	-	-	-	A-Stable	-	-	-	A-Stable
240 Supplies	14,424	21,472	(7,048)	B-Warning	235,683	116,767	118,916	A-Stable
250 Equipment	59,612	176	59,436	A-Stable	779,642	4,854	774,788	A-Stable
270 Wkrs Comp	-	-	-	A-Stable	-	-	-	A-Stable
271 Drug Testing	-	-	-	A-Stable	-	-	-	A-Stable
290 Misc.	-	-	-	A-Stable	200	90	110	A-Stable
361 Power	466,709	1,846,958	(1,380,248)	B-Warning	5,600,512	9,405,296	(3,804,784)	B-Warning
362 Water	186,291	361,321	(175,030)	B-Warning	2,397,990	2,523,422	(125,432)	B-Warning
363 Telephone	29,167	11,474	17,693	A-Stable	375,000	45,894	329,106	A-Stable
450 Cap. Outlay	-	-	-	A-Stable	4,650,895	4,650,895	-	A-Stable
888 Reserve	-	-	-	A-Stable	-	-	-	A-Stable
Total Operations	921,192	3,965,325	(3,044,133)	B-Warning	16,773,217	19,542,774	(2,769,557)	B-Warning
GRAND TOTAL	20,304,250	20,994,316	(690,066)	A-Stable	248,273,005	176,620,178	71,652,827	A-Stable

Notes:

*see notes in GF tab

Definitions:

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- C-Watch:** indicating that the GDOE has a negative variance report exceeding two percent (2%) of the approved budget amount when combining year-to-date actual and annualized projections at the time of reporting for budgetary object categories.

Education Financial Supervisory Commission Fiscal Year 2024
Financial Status Designation Reports

Department: Guam Department of Education
JUNE 2025 General Fund
Account No.: 110, 116, 120, 125 & 180

Budget Act(s): P.L. 37-42
YTD Exp.Date 6/30/2025

A	B	C	D	E	F	G	H	I	J
Account Code	Budget Act(s) Appropriations	Reserve	Allotments	GDOE YTD Expenditures	Manual Adjustment	Projected Remaining Expenditures	Projected Lapse/ (Shortfall)	CODE	Encumbrances
111 Salary	157,395,006	-	157,395,006	107,987,303	-	43,011,820	6,395,884	A-Stable	-
112 OT	89,537	-	89,537	86,127	-	-	3,410	A-Stable	-
113 Benefits	71,400,392	-	71,400,392	48,744,552	-	17,448,779	5,207,060	A-Stable	-
Total Personnel	228,884,935	-	228,884,935	156,817,982	-	60,460,599	11,606,354	A-Stable	-
220 Travel	-	-	-	-	-	-	-	A-Stable	-
230 Contract	1,249,142	-	1,249,142	2,714,562	-	(1,465,420)	-	A-Stable	2,775,976
233 Rent	-	-	-	-	-	-	-	A-Stable	-
240 Supplies	85,683	-	85,683	106,941	-	(21,258)	-	A-Stable	144,918
250 Equipment	4,700	-	4,700	4,854	-	(154)	-	A-Stable	495
270 Wkrs Comp	-	-	-	-	-	-	-	A-Stable	-
271 Drug Testing	-	-	-	-	-	-	-	A-Stable	-
290 Misc.	200	-	200	90	-	110	-	A-Stable	-
361 Power	-	-	-	3,805,060	-	(3,805,060)	-	A-Stable	-
362 Water	-	-	-	288,009	-	(288,009)	-	A-Stable	-
363 Telephone	25,000	-	25,000	-	-	25,000	-	A-Stable	-
450 Cap. Outlay	257,000	-	257,000	257,000	-	-	-	A-Stable	-
888 Reserve	-	-	-	-	-	-	-	A-Stable	-
Total Operations	1,621,725	-	1,621,725	7,176,516	-	(5,554,791)	-	A-Stable	2,921,389
GRAND TOTAL	230,506,660	-	230,506,660	163,994,498	-	54,905,808	11,606,354	A-Stable	2,921,389

Account Code	Monthly Variance			CODE	Year-to-Date Variance			
	JUN 2025 Operations BUDGET	JUN 2025 ACTUALS	Variance		12-Month Operations BUDGET	Year-to-Date ACTUALS	Variance	CODE
111 Salary	13,208,002	11,937,946	1,270,056	A-Stable	157,395,006	107,987,303	49,407,703	A-Stable
112 OT	7,104	7,104	0	A-Stable	89,537	86,127	3,410	A-Stable
113 Benefits	5,950,033	5,066,530	883,502	A-Stable	71,400,392	48,744,552	22,655,840	A-Stable
Total Personnel	19,165,138	17,011,580	2,153,559	A-Stable	228,884,935	156,817,982	72,066,953	A-Stable
220 Travel	-	-	-	A-Stable	-	-	-	A-Stable
230 Contract	38,464	1,718,110	(1,679,646)	B-Warning	1,249,142	2,714,562	(1,465,420)	B-Warning
233 Rent	-	-	-	A-Stable	-	-	-	A-Stable
240 Supplies	1,924	19,554	(17,630)	B-Warning	85,683	106,941	(21,258)	B-Warning
250 Equipment	-	176	(176)	B-Warning	4,700	4,854	(154)	A-Stable
270 Wkrs Comp	-	-	-	A-Stable	-	-	-	A-Stable
271 Drug Testing	-	-	-	A-Stable	-	-	-	A-Stable
290 Misc.	-	-	-	A-Stable	200	90	110	A-Stable
361 Power	-	1,846,958	(1,846,958)	B-Warning	-	3,805,060	(3,805,060)	B-Warning
362 Water	-	288,009	(288,009)	B-Warning	-	288,009	(288,009)	B-Warning
363 Telephone	-	-	-	A-Stable	25,000	-	25,000	A-Stable
450 Cap. Outlay	-	-	-	A-Stable	257,000	257,000	-	A-Stable
888 Reserve	-	-	-	A-Stable	-	-	-	A-Stable
Total Operations	40,388	3,872,807	(3,832,419)	B-Warning	1,621,725	7,176,516	(5,554,791)	B-Warning
GRAND TOTAL	19,205,526	20,884,386	(1,678,860)	A-Stable	230,506,660	163,994,498	66,512,162	A-Stable

Notes:

[361] [362] Utilities budget exceeded
[240] Johnstone Supply - AC Repairs \$7073.53 \\ Benson - Supplies \$12479.99
[250] NVESTOR VENTURES - Wireless Microphone clips \$176
[230] SODEXO - 04/2025 \$1,592,367.44

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C-Watch: indicating that the GDOE has a negative variance report exceeding two percent (2%) of the approved budget amount when combining year-to-date actual and annualized projections at the time of reporting for budgetary object categories.

Education Financial Supervisory Commission Fiscal Year 2024
Financial Status Designation Reports

Department: Guam Department of Education
JUNE 2025 Guam Education Facilities Fund
Account No.: 130 & 190

Budget Act(s): P.L. 37-42
YTD Exp.Date 6/30/2025

A	B	C	D	E	F	G	H	I	J
Account Code	Budget Act(s) Appropriations	Reserve	Allotments	GDOE YTD Expenditures	Manual Adjustment	Projected Remaining Expenditures	Projected Lapse/ (Shortfall)	CODE	Encumbrances
111 Salary	1,837,500	-	1,837,500	-	-	1,837,500	-	A-Stable	-
112 OT	-	-	-	-	-	-	-	A-Stable	-
113 Benefits	358,764	-	358,764	-	-	358,764	-	A-Stable	-
Total Personnel	2,196,264	-	2,196,264	-	-	2,196,264	-	A-Stable	-
220 Travel	-	-	-	-	-	-	-	A-Stable	-
230 Contract	660,044	-	660,044	-	-	660,044	-	A-Stable	-
233 Rent	-	-	-	-	-	-	-	A-Stable	-
240 Supplies	150,000	-	150,000	9,826	-	140,174	-	A-Stable	25,935
250 Equipment	-	-	-	-	-	-	-	A-Stable	7,288
270 Wkrs Comp	-	-	-	-	-	-	-	A-Stable	-
271 Drug Testing	-	-	-	-	-	-	-	A-Stable	-
290 Misc.	-	-	-	-	-	-	-	A-Stable	-
361 Power	5,600,512	-	5,600,512	5,600,236	-	276	-	A-Stable	-
362 Water	2,397,990	-	2,397,990	2,235,413	-	162,577	-	A-Stable	-
363 Telephone	350,000	-	350,000	45,894	-	304,106	-	A-Stable	179,679
450 Cap. Outlay	4,393,895	-	4,393,895	4,393,895	-	-	-	A-Stable	-
888 Reserve	-	-	-	-	-	-	-	A-Stable	-
Total Operations	13,552,441	-	13,552,441	12,285,264	-	1,267,177	-	A-Stable	212,902
GRAND TOTAL	15,748,705	-	15,748,705	12,285,264	-	3,463,441	-	A-Stable	212,902

Account Code	Monthly Variance			CODE	Year-to-Date Variance			
	JUN 2025 Operations BUDGET	JUN 2025 ACTUALS	Variance		12-Month Operations BUDGET	Year-to-Date ACTUALS	Variance	CODE
111 Salary	166,667	-	166,667	A-Stable	1,837,500	-	1,837,500	A-Stable
112 OT	-	-	-	A-Stable	-	-	-	A-Stable
113 Benefits	29,897	-	29,897	A-Stable	358,764	-	358,764	A-Stable
Total Personnel	196,564	-	196,564	A-Stable	2,196,264	-	2,196,264	A-Stable
220 Travel	-	-	-	A-Stable	-	-	-	A-Stable
230 Contract	52,285	-	52,285	A-Stable	660,044	-	660,044	A-Stable
233 Rent	-	-	-	A-Stable	-	-	-	A-Stable
240 Supplies	12,500	1,918	10,582	A-Stable	150,000	9,826	140,174	A-Stable
250 Equipment	-	-	-	A-Stable	-	-	-	A-Stable
270 Wkrs Comp	-	-	-	A-Stable	-	-	-	A-Stable
271 Drug Testing	-	-	-	A-Stable	-	-	-	A-Stable
290 Misc.	-	-	-	A-Stable	-	-	-	A-Stable
361 Power	466,709	-	466,709	A-Stable	5,600,512	5,600,236	276	A-Stable
362 Water	186,291	73,311	112,980	A-Stable	2,397,990	2,235,413	162,577	A-Stable
363 Telephone	29,167	11,474	17,693	A-Stable	350,000	45,894	304,106	A-Stable
450 Cap. Outlay	-	-	-	A-Stable	4,393,895	4,393,895	-	A-Stable
888 Reserve	-	-	-	A-Stable	-	-	-	A-Stable
Total Operations	746,952	86,703	660,249	A-Stable	13,552,441	12,285,264	1,267,177	A-Stable
GRAND TOTAL	943,516	86,703	856,813	A-Stable	15,748,705	12,285,264	3,463,441	A-Stable

Notes:

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Education Financial Supervisory Commission Fiscal Year 2024
Financial Status Designation Reports

Department: Guam Department of Education
JUNE 2025 Healthy Futures Fund
Account No.: 140 & 150

Budget Act(s): P.L. 37-42
YTD Exp.Date 6/30/2025

A	B	C	D	E	F	G	H	I	J
Account Code	Budget Act(s) Appropriations	Reserve	Allotments	GDOE YTD Expenditures	Manual Adjustment	Projected Remaining Expenditures	Projected Lapse/ (Shortfall)	CODE	Encumbrances
111 Salary	412,275	-	412,275	255,713	-	-	156,562	A-Stable	-
112 OT	-	-	-	-	-	-	-	A-Stable	-
113 Benefits	6,314	-	6,314	3,708	-	-	2,606	A-Stable	-
Total Personnel	418,589	-	418,589	259,421	-	-	159,168	A-Stable	-
220 Travel	-	-	-	-	-	-	-	A-Stable	-
230 Contract	473,165	-	473,165	80,994	-	392,171	-	A-Stable	-
233 Rent	-	-	-	-	-	-	-	A-Stable	-
240 Supplies	-	-	-	-	-	-	-	A-Stable	-
250 Equipment	-	-	-	-	-	-	-	A-Stable	-
270 Wkrs Comp	-	-	-	-	-	-	-	A-Stable	-
271 Drug Testing	-	-	-	-	-	-	-	A-Stable	-
290 Misc.	-	-	-	-	-	-	-	A-Stable	-
361 Power	-	-	-	-	-	-	-	A-Stable	-
362 Water	-	-	-	-	-	-	-	A-Stable	-
363 Telephone	-	-	-	-	-	-	-	A-Stable	-
450 Cap. Outlay	-	-	-	-	-	-	-	A-Stable	-
888 Reserve	-	-	-	-	-	-	-	A-Stable	-
Total Operations	473,165	-	473,165	80,994	-	392,171	-	A-Stable	-
GRAND TOTAL	891,754	-	891,754	340,415	-	392,171	159,168	A-Stable	-

Account Code	Monthly Variance			CODE	Year-to-Date Variance			
	JUN 2025 Operations BUDGET	JUN 2025 ACTUALS	Variance		12-Month Operations BUDGET	Year-to-Date ACTUALS	Variance	CODE
111 Salary	21,107	17,163	3,944	A-Stable	412,275	255,713	156,562	A-Stable
112 OT	-	-	-	A-Stable	-	-	-	A-Stable
113 Benefits	249	249	0	A-Stable	6,314	3,708	2,606	A-Stable
Total Personnel	21,356	17,412	3,944	A-Stable	418,589	259,421	159,168	A-Stable
220 Travel	-	-	-	A-Stable	-	-	-	A-Stable
230 Contract	47,244	5,815	41,429	A-Stable	473,165	80,994	392,171	A-Stable
233 Rent	-	-	-	A-Stable	-	-	-	A-Stable
240 Supplies	-	-	-	A-Stable	-	-	-	A-Stable
250 Equipment	-	-	-	A-Stable	-	-	-	A-Stable
270 Wkrs Comp	-	-	-	A-Stable	-	-	-	A-Stable
271 Drug Testing	-	-	-	A-Stable	-	-	-	A-Stable
290 Misc.	-	-	-	A-Stable	-	-	-	A-Stable
361 Power	-	-	-	A-Stable	-	-	-	A-Stable
362 Water	-	-	-	A-Stable	-	-	-	A-Stable
363 Telephone	-	-	-	A-Stable	-	-	-	A-Stable
450 Cap. Outlay	-	-	-	A-Stable	-	-	-	A-Stable
888 Reserve	-	-	-	A-Stable	-	-	-	A-Stable
Total Operations	47,244	5,815	41,429	A-Stable	473,165	80,994	392,171	A-Stable
GRAND TOTAL	68,600	23,227	45,373	A-Stable	891,754	340,415	551,339	A-Stable

Notes:

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Education Financial Supervisory Commission Fiscal Year 2024
Financial Status Designation Reports

Department: Guam Department of Education
JUNE 2025 Public Library Resources Fund
Account No.: 160

Budget Act(s): P.L. 37-42
YTD Exp.Date 6/30/2025

A	B	C	D	E	F	G	H	I	J
Account Code	Budget Act(s) Appropriations	Reserve	Allotments	GDOE YTD Expenditures	Manual Adjustment	Projected Remaining Expenditures	Projected Lapse/ (Shortfall)	CODE	Encumbrances
111 Salary	-	-	-	-	-	-	-	A-Stable	-
112 OT	-	-	-	-	-	-	-	A-Stable	-
113 Benefits	-	-	-	-	-	-	-	A-Stable	-
Total Personnel	-	-	-	-	-	-	-	A-Stable	-
220 Travel	-	-	-	-	-	-	-	A-Stable	-
230 Contract	-	-	-	-	-	-	-	A-Stable	2,189.00
233 Rent	-	-	-	-	-	-	-	A-Stable	-
240 Supplies	-	-	-	-	-	-	-	A-Stable	1,456.70
250 Equipment	774,942	-	774,942	-	-	774,942	-	A-Stable	21,922.45
270 Wkrs Comp	-	-	-	-	-	-	-	A-Stable	-
271 Drug Testing	-	-	-	-	-	-	-	A-Stable	-
290 Misc.	-	-	-	-	-	-	-	A-Stable	-
361 Power	-	-	-	-	-	-	-	A-Stable	-
362 Water	-	-	-	-	-	-	-	A-Stable	-
363 Telephone	-	-	-	-	-	-	-	A-Stable	-
450 Cap. Outlay	-	-	-	-	-	-	-	A-Stable	-
888 Reserve	-	-	-	-	-	-	-	A-Stable	-
Total Operations	774,942	-	774,942	-	-	774,942	-	A-Stable	25,568
GRAND TOTAL	774,942	-	774,942	-	-	774,942	-	A-Stable	25,568

Account Code	Monthly Variance			CODE	Year-to-Date Variance			
	JUN 2025 Operations BUDGET	JUN 2025 ACTUALS	Variance		12-Month Operations BUDGET	Year-to-Date ACTUALS	Variance	CODE
111 Salary	-	-	-	A-Stable	-	-	-	A-Stable
112 OT	-	-	-	A-Stable	-	-	-	A-Stable
113 Benefits	-	-	-	A-Stable	-	-	-	A-Stable
Total Personnel	-	-	-	A-Stable	-	-	-	A-Stable
220 Travel	-	-	-	A-Stable	-	-	-	A-Stable
230 Contract	-	-	-	A-Stable	-	-	-	A-Stable
233 Rent	-	-	-	A-Stable	-	-	-	A-Stable
240 Supplies	-	-	-	A-Stable	-	-	-	A-Stable
250 Equipment	59,612	-	59,612	A-Stable	774,942	-	774,942	A-Stable
270 Wkrs Comp	-	-	-	A-Stable	-	-	-	A-Stable
271 Drug Testing	-	-	-	A-Stable	-	-	-	A-Stable
290 Misc.	-	-	-	A-Stable	-	-	-	A-Stable
361 Power	-	-	-	A-Stable	-	-	-	A-Stable
362 Water	-	-	-	A-Stable	-	-	-	A-Stable
363 Telephone	-	-	-	A-Stable	-	-	-	A-Stable
450 Cap. Outlay	-	-	-	A-Stable	-	-	-	A-Stable
888 Reserve	-	-	-	A-Stable	-	-	-	A-Stable
Total Operations	59,612	-	59,612	A-Stable	774,942	-	774,942	A-Stable
GRAND TOTAL	59,612	-	59,612	A-Stable	774,942	-	774,942	A-Stable

Notes:

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Education Financial Supervisory Commission Fiscal Year 2024
Financial Status Designation Reports

Department: Guam Department of Education
JUNE 2025 Limited Gaming Fund
Account No.: 121

Budget Act(s): P.L. 37-42
YTD Exp.Date 6/30/2025

A	B	C	D	E	F	G	H	I	J
Account Code	Budget Act(s) Appropriations	Reserve	Allotments	GDOE YTD Expenditures	Manual Adjustment	Projected Remaining Expenditures	Projected Lapse/ (Shortfall)	CODE	Encumbrances
111 Salary	-	-	-	-	-	-	-	A-Stable	-
112 OT	-	-	-	-	-	-	-	A-Stable	-
113 Benefits	-	-	-	-	-	-	-	A-Stable	-
Total Personnel	-	-	-	-	-	-	-	A-Stable	-
220 Travel	-	-	-	-	-	-	-	A-Stable	-
230 Contract	350,944	-	350,944	-	-	350,944	-	A-Stable	-
233 Rent	-	-	-	-	-	-	-	A-Stable	-
240 Supplies	-	-	-	-	-	-	-	A-Stable	-
250 Equipment	-	-	-	-	-	-	-	A-Stable	-
270 Wkrs Comp	-	-	-	-	-	-	-	A-Stable	-
271 Drug Testing	-	-	-	-	-	-	-	A-Stable	-
290 Misc.	-	-	-	-	-	-	-	A-Stable	-
361 Power	-	-	-	-	-	-	-	A-Stable	-
362 Water	-	-	-	-	-	-	-	A-Stable	-
363 Telephone	-	-	-	-	-	-	-	A-Stable	-
450 Cap. Outlay	-	-	-	-	-	-	-	A-Stable	-
888 Reserve	-	-	-	-	-	-	-	A-Stable	-
Total Operations	350,944	-	350,944	-	-	350,944	-	A-Stable	-
GRAND TOTAL	350,944	-	350,944	-	-	350,944	-	A-Stable	-

Account Code	Monthly Variance				Year-to-Date Variance			
	JUN 2025 Operations BUDGET	JUN 2025 ACTUALS	Variance	CODE	12-Month Operations BUDGET	Year-to-Date ACTUALS	Variance	CODE
111 Salary	-	-	-	A-Stable	-	-	-	A-Stable
112 OT	-	-	-	A-Stable	-	-	-	A-Stable
113 Benefits	-	-	-	A-Stable	-	-	-	A-Stable
Total Personnel	-	-	-	A-Stable	-	-	-	A-Stable
220 Travel	-	-	-	A-Stable	-	-	-	A-Stable
230 Contract	26,996	-	26,996	A-Stable	350,944	-	350,944	A-Stable
233 Rent	-	-	-	A-Stable	-	-	-	A-Stable
240 Supplies	-	-	-	A-Stable	-	-	-	A-Stable
250 Equipment	-	-	-	A-Stable	-	-	-	A-Stable
270 Wkrs Comp	-	-	-	A-Stable	-	-	-	A-Stable
271 Drug Testing	-	-	-	A-Stable	-	-	-	A-Stable
290 Misc.	-	-	-	A-Stable	-	-	-	A-Stable
361 Power	-	-	-	A-Stable	-	-	-	A-Stable
362 Water	-	-	-	A-Stable	-	-	-	A-Stable
363 Telephone	-	-	-	A-Stable	-	-	-	A-Stable
450 Cap. Outlay	-	-	-	A-Stable	-	-	-	A-Stable
888 Reserve	-	-	-	A-Stable	-	-	-	A-Stable
Total Operations	26,996.00	-	26,996.00	A-Stable	350,944	-	350,944	A-Stable
GRAND TOTAL	26,996.00	-	26,996.00	A-Stable	350,944	-	350,944	A-Stable

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